

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Marc Bruntz

Parcel Number(s): 608463000

Assessment Year: 2015

Petition Number: 2015-153

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____ 6,090
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 6,090

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____ 6,090
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 6,090

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2015, true and fair market value. A hearing was held on December 17, 2015 before the Board of Equalization. The appellant, Marc Bruntz, was not in attendance at the hearing and the Assessor's office was represented by Shannon Edinger.

The Assessor valued the property at \$6,090 for the 2015 assessment year. The owners appealed, asserting a value of \$1,000.

The subject property is located at 8818 Crescent Bar Rd., NW, space 166, Crescent Bar, near Quincy, Washington. Subject is a 1979 Fleetwood Oak Park park model that is 308 sf with ¾ bath. There is also a 64 sf storage shed.

The appellant stated in the petition that trailer was purchased used in 1988 for \$10,000, cannot still be worth almost \$6,000. He also submitted a letter received on Dec. 10, 2015 that questioned, "clear, cogent and compelling evidence" from the Assessor's office that is requested of my challenge for the proposed increase in assessed value?[sic]

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject area, area map, ten sales with photos of each sale.

Ms. Edinger stated that the value is derived from cost approach value using Marshall & Swift and depreciated value is used to compare with the sales to see if a market adjustment is necessary, in this case, no market adjustment was warranted.

This year a market adjustment was not make, only the minus 5% economic adjustment was applied to this neighborhood because of the river drawdown and riverbank closure.

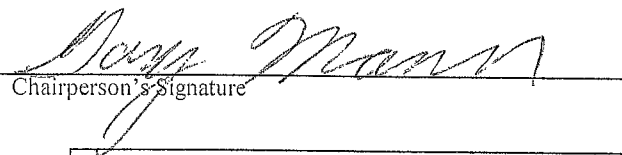
The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 20, 2015, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$6,090.

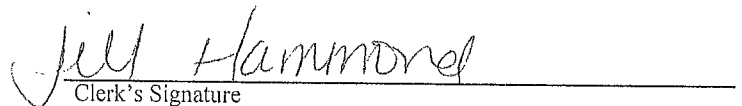
A 75% downward adjustment was made in 2010 for 2011 through 2014 tax years and with this current inspection cycle the Assessor's office is appraising at market value.

A -5% economic adjustment was applied to this neighborhood because of the river drawdown and riverbank closure.

Sales support the value.

Dated this 8th day of January, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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REV 64 0058 (6/9/14)